



DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

[Docket No. TTB-2024-0003]

Proposed Information Collections; Comment Request (No. 92)

AGENCY: Alcohol and Tobacco Tax and Trade Bureau (TTB); Treasury.

ACTION: Notice and request for comments.

SUMMARY: As part of our continuing effort to reduce paperwork and respondent burden, and as required by the Paperwork Reduction Act of 1995, we invite comments on the continuing or proposed information collections listed below in this document.

DATES: We must receive your written comments on or before [INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE **FEDERAL REGISTER**].

ADDRESSES: You may send comments on the information collections described in this document using one of these two methods:

- *Internet* — To submit comments electronically, use the comment form for this document posted on the “Regulations.gov” e-rulemaking website at <https://www.regulations.gov> within Docket No. TTB-2024-0003.

- *Mail* — Send comments to the Paperwork Reduction Act Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW, Box 12, Washington, DC 20005.

Please submit separate comments for each specific information collection described in this document. You must reference the information collection’s title, form or recordkeeping requirement number (if any), and OMB control number in your comment.

You may view copies of this document, the relevant TTB forms, and any comments received at <https://www.regulations.gov> within Docket No. TTB–2023–0005. TTB has posted a link to that docket on its website at <https://www.ttb.gov/rrd/information-collection-notices>. You also may obtain paper copies of this document, the listed forms, and any comments received by contacting TTB’s Paperwork Reduction Act Officer at the addresses or telephone number shown below.

FOR FURTHER INFORMATION CONTACT: Michael Hoover, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Box 12, Washington, DC 20005; 202–453–1039, ext. 135; or complete the Regulations and Rulings Division contact form at <https://www.ttb.gov/contact-rrd>.

SUPPLEMENTARY INFORMATION:

Request for Comments

The Department of the Treasury and its Alcohol and Tobacco Tax and Trade Bureau (TTB), as part of a continuing effort to reduce paperwork and respondent burden, invite the general public and other Federal agencies to comment on the proposed or continuing information collections described below, as required by the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*).

Comments submitted in response to this document will be included or summarized in our request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments are part of the public record and subject to disclosure. Please do not include any confidential or inappropriate material in your comments.

We invite comments on: (a) Whether an information collection is necessary for the proper performance of the agency’s functions, including whether the information has practical utility; (b) the accuracy of the agency’s

estimate of the information collection's burden; (c) ways to enhance the quality, utility, and clarity of the information collected; (d) ways to minimize the information collection's burden on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide the requested information.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information has a valid OMB control number.

Information Collections Open for Comment

Currently, we are seeking comments on the following forms, letterhead applications or notices, recordkeeping requirements, questionnaires, or surveys:

OMB Control No. 1513–0019

Title: Application for Amended Permit under the Federal Alcohol Administration Act.

TTB Form Number: TTB F 5100.18.

Abstract: The Federal Alcohol Administration Act (FAA Act), at 27 U.S.C. 203, requires that persons apply for and receive a permit to: (1) Import distilled spirits, wine, or malt beverages into the United States; (2) distill spirits or produce wine, rectify or blend distilled spirits or wine, or bottle and/or warehouse distilled spirits; or (3) purchase distilled spirits, wine, or malt beverages for resale at wholesale. The FAA Act, at 27 U.S.C. 204, also imposes certain requirements for such permits and authorizes the Secretary of the Treasury (the Secretary) to prescribe regulations for all permit applications. The TTB regulations in 27 CFR part 1 provide for the amendment of an existing permit using form TTB F 5100.18 when changes occur to the name, trade name, address, ownership, or control of

the permitted business. The collected information allows TTB to determine if amended permit applicants meet the FAA Act's statutory eligibility criteria for a permit.

Current Actions: There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is increasing the estimated number of annual respondents, responses, and burden hours associated with this information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

- *Number of Respondents:* 9,000.
- *Average Responses per Respondent:* 1 per year.
- *Number of Responses:* 9,000.
- *Average Per-response Burden:* 22 minutes.
- *Total Burden:* 3,300 hours.

OMB Control No. 1513–0028

Title: Application for an Industrial Alcohol Under Permit.

TTB Form Number: TTB F 5150.22.

Abstract: The Internal Revenue Code (IRC) at 26 U.S.C. 5271 requires persons to obtain a permit before they: (1) Procure or use tax-free distilled spirits; (2) procure, deal in, or use specially denatured distilled spirits; or (3) recover specially denatured or completely denatured distilled spirits. That section also prescribes the reasons a permit may be denied or suspended. It also authorizes the Secretary to issue regulations regarding new and amended permit applications. Under that IRC authority, TTB has issued regulations regarding industrial alcohol user permits, which are contained in 27 CFR Part 20,

Distribution and Use of Denatured Alcohol and Rum, and 27 CFR part 22, Distribution and Use of Tax-Free Alcohol. Specifically, the TTB regulations require persons who desire to use tax-free alcohol withdraw or to deal in, use, or recover specially denatured alcohol (alcohol or rum) to apply for and receive an industrial alcohol user permit using TTB F 5150.22 before beginning such activities or when amending an existing permit. TTB uses the collected information to protect the revenue by determining the eligibility of the applicant to engage in operations involving industrial alcohol, the location of the proposed operations, and whether those operations will be conducted in compliance with Federal laws and regulations.

Current Actions: There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits; State, local, and Tribal governments.

- *Number of Respondents:* 2,710.
- *Average Responses per Respondent:* 1 per year.
- *Number of Responses:* 2,710.
- *Average Per-response Burden:* 0.8 hours.
- *Total Burden:* 2,168 hours.

OMB Control No. 1513–0033

Title: Report—Manufacturer of Tobacco Products or Cigarette Papers and Tubes; Report—Manufacturer of Processed Tobacco.

TTB Form Numbers: TTB F 5210.5; TTB F 5250.1.

Abstract: The IRC at 26 U.S.C. 5722 requires manufacturers of tobacco products, cigarette papers and tubes, and processed tobacco to make reports containing such information, in such form, at such times, and for such periods as the Secretary prescribes by regulation. The TTB regulations prescribe the use of TTB F 5210.5 to report information about tobacco products and cigarette papers and tubes manufactured, received, and removed each month, and the use of TTB F 5250.1 to report information about processed tobacco manufactured, received, and removed each month. TTB uses the collected information to determine whether the manufacturers of such articles are properly paying Federal excise taxes due and are in compliance with the applicable Federal law and regulations.

Current Actions: There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

- *Number of Respondents:* 235.
- *Average Responses per Respondent:* 12 per year.
- *Number of Responses:* 2,820.
- *Average Per-response Burden:* 1 hour.
- *Total Burden:* 2,820 hours.

OMB Control No. 1513–0034

Title: Schedule of Tobacco Products, Cigarette Papers, or Tubes
Withdrawn from the Market.

TTB Form Number: TTB F 5200.7.

Abstract: The IRC at 26 U.S.C. 5705 provides that a manufacturer, importer, or export warehouse proprietor may receive credit for, or refund of, the Federal excise taxes paid on tobacco products, cigarette papers, or cigarette tubes withdrawn from the market upon providing satisfactory proof of the withdrawal. Under that IRC authority, the TTB regulations provide for the use of TTB F 5200.7 to identify tobacco products, cigarette papers, or cigarette tubes to be withdrawn from the market and the location of those articles. The form also documents the taxpayer's planned disposition of the articles (destroyed, reduced to materials, or returned to bond), and TTB's decision to witness or not witness that disposition. Taxpayers then file the completed form to support their subsequent claim for credit or refund of the excise taxes paid on the withdrawn articles. The collected information is necessary to protect the revenue as it allows TTB to determine if such claims are valid.

Current Actions: There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

- *Number of Respondents:* 50.
- *Average Responses per Respondent:* 5 per year.
- *Number of Responses:* 250.
- *Average Per-response Burden:* 0.75 hour.
- *Total Burden:* 187.5 hours.

OMB Control No. 1513–0069

Title: Tobacco Products Manufacturers—Supporting Records for Removals for the Use of the United States.

Abstract: While tobacco products and cigarette papers and tubes made in the United States are generally subject to Federal excise under the IRC at 26 U.S.C. 5701, the IRC also provides at 26 U.S.C. 5704(b) that manufacturers may remove tobacco products and cigarette papers and tubes without payment of that tax "for use of the United States" under regulations issued by the Secretary. As such, the TTB regulations at 27 CFR 45.51 require manufacturers removing such articles for use of the United States to keep records documenting certain information, including the kind and quantity of articles removed or returned and the name and address of the receiving or returning Federal agency. The required records, which may consist of usual and customary commercial records such as invoices, are necessary to ensure that tobacco products and cigarette papers and tubes removed without payment of tax are delivered to a Federal agency for an authorized tax-exempt use.

Current Actions: There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

- *Number of Respondents:* 205.
- *Average Responses per Respondent:* 1 per year.
- *Number of Responses:* 205.
- *Average Per-response Burden:* 1 hour.
- *Total Burden:* 205 hours.

OMB Control No. 1513–0073

Title: Manufacturers of Nonbeverage Products—Records to Support Claims for Drawback.

TTB Recordkeeping Number: TTB REC 5530/2.

Abstract: While the IRC at 26 U.S.C.5001 imposes Federal excise tax on distilled spirits produced or imported into the United States, sections 5111–5114 allow manufacturers of certain “nonbeverage” products—medicines, medicinal preparations, food products, flavors, flavoring extracts, or perfume—to claim drawback (refund) of all but \$1.00 per proof gallon of the excise tax paid on the distilled spirits contained in or used in the production of such products. Under those IRC authorities, TTB has issued regulations in 27 CFR part 17 governing nonbeverage product drawback claims, which includes requirements to keep source records supporting such claims. The required records, which may consist of usual and customary business records, document the distilled spirits received, taxes paid, date and quantity used, amount of alcohol recovered, other ingredients received and used (to validate formula compliance), quantity of intermediate products transferred to other plants, and the disposition or purchaser of the products. The collected information is necessary to protect the revenue as it helps prevent payment of incorrect or fraudulent claims and the diversion to beverage use of distilled spirits subject to nonbeverage drawback.

Current Actions: There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is increasing the estimated number of annual respondents, responses, and burden hours associated with this information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

- *Number of Respondents:* 670.
- *Average Responses per Respondent:* 1 (one).

- *Number of Responses:* 670.
- *Average Per-response Burden:* 1 hour.
- *Total Burden:* 670 hours.

OMB Control No. 1513–0075

Title: Proprietors or Claimants Exporting Liquors.

TTB Recordkeeping Number: TTB REC 5900/1.

Abstract: Under the IRC at 26 U.S.C. 5053, 5214, and 5362, distilled spirits, wine, and beer may be exported without payment of Federal excise tax. In addition, under the IRC at 26 U.S.C. 5055 and 5062, taxpaid distilled spirits, wine, and beer may be exported and the exporter may claim drawback (refund) on the excise taxes paid. Exporters must complete various TTB and Customs information collections to show that the products were in fact exported. Specific to this information collection, the TTB alcohol export regulations in 27 CFR part 28 require proprietors and drawback claimants to maintain for 3 years record copies of all pertinent forms and commercial records that document the exportation of non-taxpaid alcohol beverages and taxpaid alcohol beverages for which drawback will be claimed. The collected information is necessary to protect the revenue as it allows TTB to verify the exportation of untaxpaid alcohol beverages and taxpaid alcohol beverages on which drawback will be claimed.

Current Actions: There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

- *Number of Respondents:* 750.
- *Average Responses per Respondent:* 1 per year.

- *Number of Responses:* 750.
- *Average Per-response Burden:* 1 hour.
- *Total Burden:* 750 hours.

OMB Control No. 1513–0099

Title: Administrative Remedies—Requests for Closing Agreements.

Abstract: The IRC at 26 U.S.C. 7121 authorizes the Secretary to enter into a written agreement with any person, or their agent, relating to the liability of that person for any internal revenue tax for any taxable period. Under that authority, TTB has issued regulations pertaining to such “closing agreements,” which require a taxpayer or their agent to submit a written request to TTB to enter into such an agreement to resolve excise tax matters. TTB uses the information collected in the request and any attached supporting documentation to determine whether the Bureau should pursue a closing agreement with the taxpayer. Closing agreements allow TTB and a taxpayer to resolve tax liability matters prior to any adversarial legal or administrative proceedings.

Current Actions: There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

- *Number of Respondents:* 10.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 10.
- *Average Per-response Burden:* 1 hour.
- *Total Burden:* 10 hours.

OMB Control No. 1513–0101

Title: Marks and Notices on Packages of Tobacco Products.

TTB Recordkeeping Number: TTB REC 5210/13.

Abstract: The IRC at 26 U.S.C. 5723(b) requires packages of tobacco products (cigars, cigarettes, smokeless tobacco (snuff and chewing tobacco), pipe tobacco, and roll-your-own tobacco) and cigarette paper or tubes to bear the marks and notices required by regulation. Under that authority, the TTB regulations in 27 CFR parts 40, 41, 44, and 45 require packages or, in certain cases, containers, of domestic and imported tobacco products and cigarette papers and tubes to bear certain marks identifying the product, its producer, place of production, excise tax class, and its quantity or weight, depending on the basis of the tax. The TTB regulations also require certain tax-exemption notices to appear on packages or shipping containers of tobacco products and cigarette papers or tubes intended for export or for use of the United States as such articles may be removed without tax payment or with benefit of tax drawback. The required marks and notices are necessary to protect the revenue as they identify tobacco-related articles, the applicable Federal excise tax classification, and the responsible taxpayers, and help prevent the diversion of untaxed articles into the domestic market.

Current Actions: There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is decreasing the estimated number of annual respondents, responses, and burden hours associated with this information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

- *Number of Respondents:* 680.

- *Average Responses per Respondent:* 1 per year.
- *Number of Responses:* 680.
- *Average Per-response Burden:* 1 hour.
- *Total Burden:* 680 hours.

OMB Control No. 1513–0121

Title: Labeling of Major Food Allergens and Petitions for Exemption.

Abstract: The FAA Act at 27 U.S.C. 205(e) authorizes the Secretary to issue regulations regarding the labeling of distilled spirits, certain wines, and certain beers in order to, among other things, prohibit consumer deception and ensure that labels provide consumers with adequate information as to the identity and quality of such products. Under that authority, the TTB regulations provide for the voluntary labeling of major food allergens used in the production of alcohol beverages.¹ Under the TTB regulations, if an alcohol beverage bottler declares on the label that any one of these allergens are contained in a product or used in its production, the bottler must declare all such allergens, including those used as fining or processing agents. However, the regulations allow a bottler to petition TTB for a labeling exemption for an allergen if evidence shows that, while used in the product's production, it is not present in the finished product at levels that would pose a risk to human health. This information collection provides a consistent means through which bottlers can alert consumers sensitive to these major food allergens to their presence in finished alcohol beverages.

Current Actions: There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As

¹ The major food allergens referenced here are those defined in the Food Allergen Labeling and Consumer Protection Act of 2004 (118 Stat. 905): milk, eggs, fish, crustacean shellfish, tree nuts, peanuts, wheat, and soybeans.

for adjustments, due to changes in agency estimates, TTB is increasing the estimated number of annual respondents, responses, and burden hours associated with this information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

- *Number of Respondents:* 750.
- *Average Responses per Respondent:* 1 per year.
- *Number of Responses:* 750.
- *Average Per-response Burden:* 0.8 hour.
- *Total Burden:* 600 hours.

Dated: January 29, 2024.

Amy R. Greenberg,

Deputy Assistant Administrator, Headquarters Operations.

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